

# SEDGWICK COUNTY, KANSAS

## November 1999 REPORT OF FINANCIAL CONDITION

### SECTION 1: CUMULATIVE RECEIPTS AND COMMITMENTS

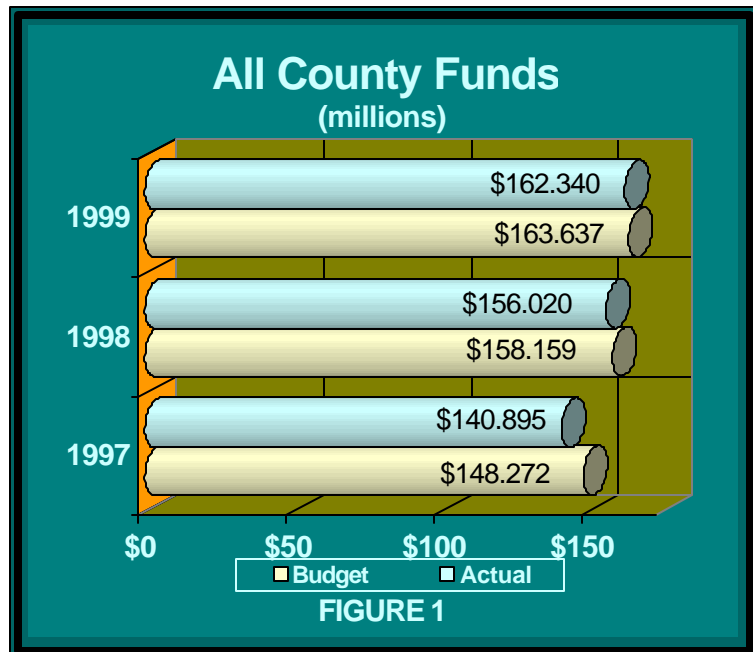
#### Revenues

Total receipts through the end of November were 99.2% of the total budget for 1999 as Figure 1 illustrates. Through this same time revenue collection is up \$6,319,801 over last year as shown in Figure 2.

Schedule 1 (p. 8) shows that as a percentage of annual budget the largest receipt class for revenues, Taxes, decreased 0.6% from a year ago, even though actual dollar collection is up 2.5%. The tax revenue sources on pace to exceed last year's actual dollar collection are Other Taxes, 7.0% ahead of last years collection pace, and Ad Valorem Taxes, currently 2.1% ahead of last year, this will be true through the end of the year for Ad Valorem collections as they are complete for the year. Motor Vehicle -7.1% and Local Sales Tax -2.5% are each on pace to generate less this year than last. Motor Vehicle Taxes should come in around \$500,000 below budgeted amounts for the year. The reduction in actual collections is mainly a function of the reductions made in state valuation this year on automobiles.

The second largest receipt class, Charges for Services, decreased 10.0% as a percentage of budgeted receipts. The revenue classes showing more received as a percentage of the budget from 1998 were Interfund Transfers 82.0%, Intergovernmental Revenue 13.7%, Use of Money and Property 11.6%, and Reimbursements 7.8%. Interfund Transfers, Use of Money and Property, Reimbursements, and Intergovernmental Revenue each are also projected to exceed 1998's actual collections.

Other Revenue is showing less received as a percentage of budget, 114.9%. This group of revenues is also far behind last year's actual collections. This is predominantly an after effect of the change in interest rates and the slow down in the aggregate dollar value of homes purchased this year compared to last year.



## Commitments

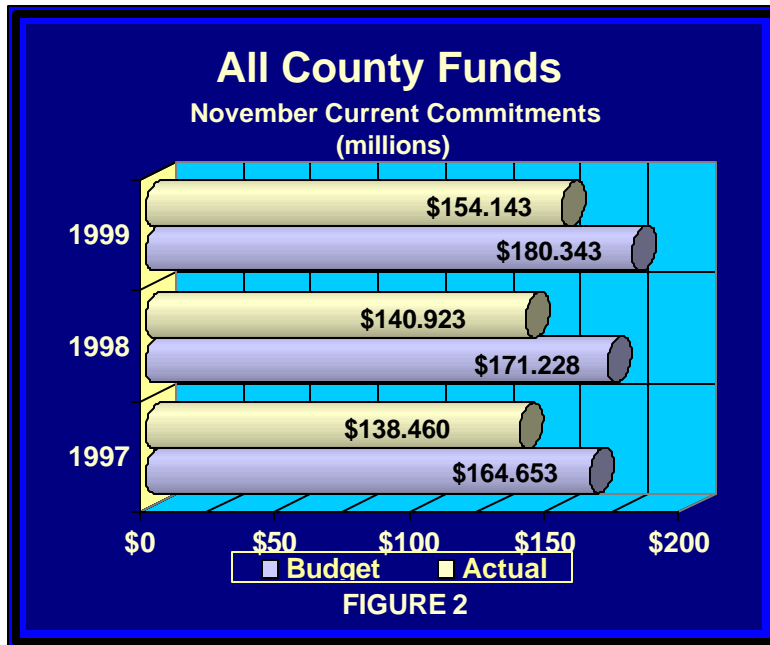


Figure 2 helps illustrate that commitments as a percentage of budget through the end of November 1999 were 3.2% higher than the prior year, and also shows a 9.2% increase in terms of actual dollars committed. For 1999, a total of \$180,343,028 is budgeted for commitments.

Schedule 1 shows that four of the six commitment classes have increased from this same time in 1998 as a percentage of the budget. Capital Outlay increased 16.5%, Contractuals 10.9%, Commodities 5.8% and Capital Improvements 2.9%.

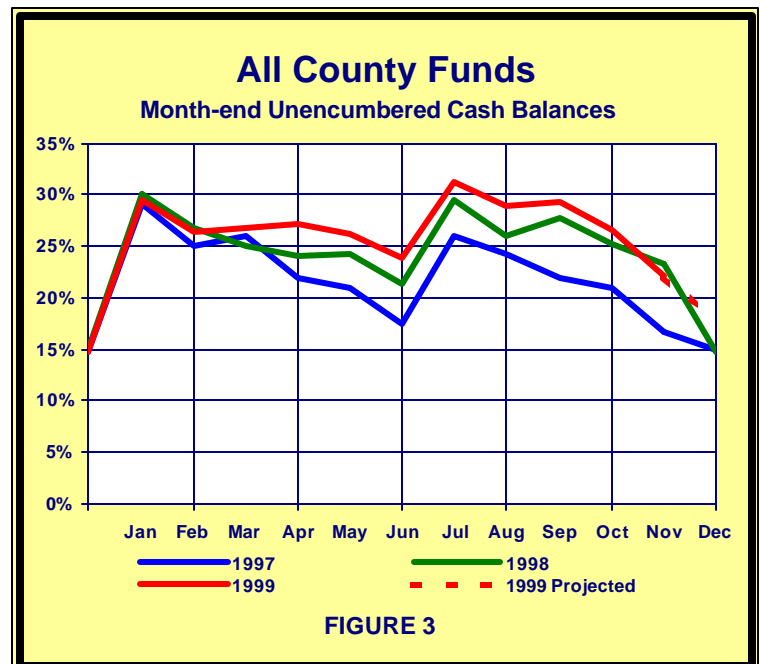
Personnel decreased 2.6% from last year, while Interfund is down 0.1% from twelve months ago, as a percentage of budget. In actual dollars each of the commitment classes have increased over last years levels.

Actual dollar commitments were \$13,219,700 above last year's levels at the end of November. This increase is shown in Figure 2. All of these increases were budgeted and show no cause for concern at this time.

## SECTION 2: CASH BALANCE

Figure 3 illustrates that the November cash balance as a percentage of budgeted expenditures was 22.1% of budgeted expenditures for the year, or 1.1% less than a year ago. The cash balance for budgeted funds was 23.2% in 1998 and 16.8% in 1997.

Schedule 2 (p. 9) lists the combined balance for budgeted funds at \$39,871,132. Cash carried over from 1998 totaled \$31.5 million.



Schedule 2 shows for Kansas Coliseum that commitments outweigh revenues. This is misleading, as a transfer from capital improvements has not yet been posted. All other areas are showing a positive balance for the year.

Added portions of Schedule 2 this month include; projected receipts, projected commitments, and projected cash balance through the end of the year, as well as the change in each funds' cash balance from last year-end and an aggregate for all County funds, Fire District and Sewer District funds.

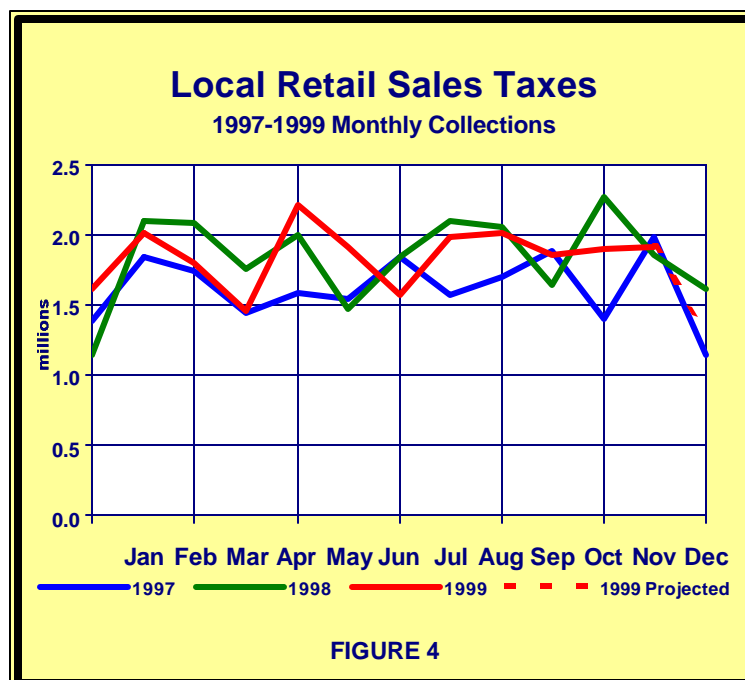
The General Fund shows a decrease of \$687,509 from last year's year-end balance. This is a result of budgeted spending designed to reduce the cash balance in this area.

### SECTION 3: REVENUE HIGHLIGHTS

Schedule 3 (p. 10) lists receipts by fund at the end of November with amounts from 1998 and 1997 year-to-date for comparison. Schedule 3 indicates that in total, County funds are well on their way to meeting budgeted amounts for the year, with one month to go the County is at 99.2% of budget with a full month left to go. Fire District and Sewer District Funds are also on pace to meet or exceed budgeted goals. Non-Ad Valorem tax revenues are performing at 97.5% of budget at the end of November, well above the 91.5% guideline for the end of November. Retail Sales Tax, as reflected in Table 1, is at 95.9% of budget for the year and should end the year slightly above 100% for the year.

Nine of the twenty-one active funds listed on Schedule 3 show a decrease in year-to-date receipts between 1998 and 1999. The Kansas Coliseum should come out close to budgeted amounts as a result of a high-traffic December including Wings and Thunder games and the Amy Grant Christmas Concert.

Aging Services are at 98.1% of budget as seen in Schedule 3, which shows that Aging, though performing below last year's level, should meet budgeted levels. The General Fund is similar to Aging in that even though it is 2.4% behind last year's actual collections at the end of November, it is at 97.8% of budget and expected to realize in excess of 100% of budgeted collections. Special Parks and Recreation and Special Alcohol/Drug Programs' receipts do not yet reflect a fourth-quarter allotment that should post on December 15<sup>th</sup>. Fleet Management will finish the year ahead of budget based on November and December postings that had not yet made it through accounting when the information for these schedules was ran.



Schedule 1 shows current receipts totaling \$162,339,548 for the year. The largest portion of this total is tax receipts of \$108,528,500. Through the end of November, 98.9% of budgeted taxes have been received, with Ad Valorem Taxes being at 101.5% of budget, Local Retail Sales Tax 95.9%, Motor Vehicle Taxes 77.6% and Other Taxes 116.7%. 100.6% of budgeted charges for services have been received as of November 30, 1999.

Through the month of November, Court Trustee Operations had receipts of \$4,474,929. Commitments totaled \$2,580,386 through the end of November. This creates a fund balance at the end of November totaling \$1,894,543.

The following is an analysis of Local Sales Tax, Investment Receipts, and User Fees.

November's **Local Retail Sales Tax** (LST) receipts were \$1,912,603, or 8.9% of the \$21,488,292 budget for the year.

Figure 4 reflects that the November total is \$62,522 more than November 1998 and \$66,669 less than November 1997.

If the current collection pattern continues, projected receipts for the rest of the year would be \$21,908,010. LST collections are \$545,949 less than at the same time last year.

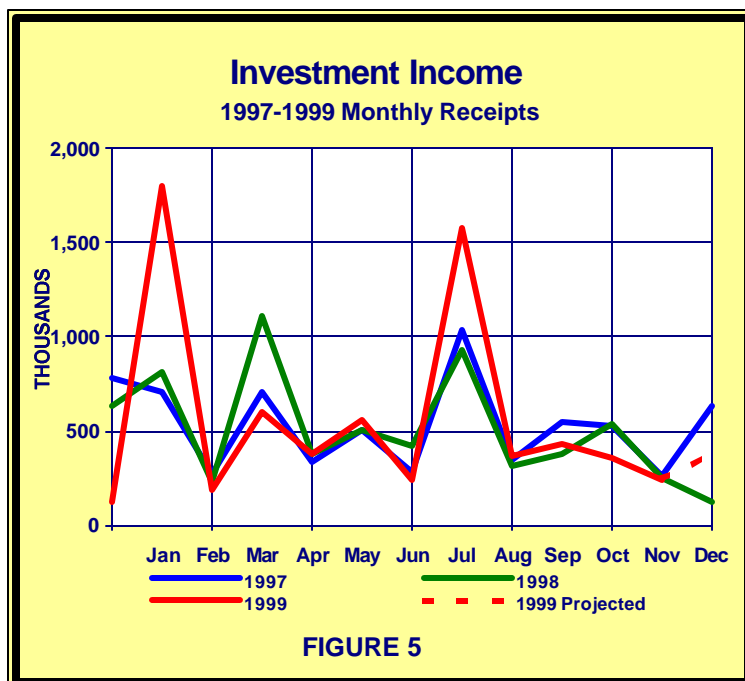
Table 1 shows actual LST collections in 1998 and 1999 and the percentage of the yearly budget, as well as the percentage difference from last year's collections. Also shown is the cumulative percentage of the budget for each year and the Projected 1999 collection amounts, which are in blue.

**Table 1**  
**Local Retail Sales Tax**

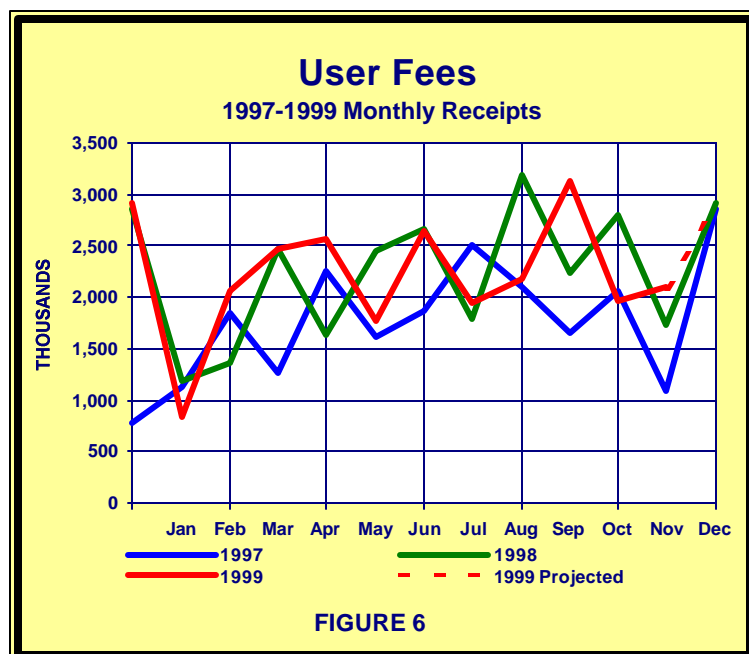
Month	1998 Actual	1998 % of Budget \$20,148,914	Cum. % of Budget	1999 Actual 1999 Projected in Blue	1999 % of Budget \$21,488,292	Cum. % of Budget	Cum. % Difference from Previous Year \$ Collections
Jan.	\$2,092,419	10.4%	10.4%	\$2,004,720	9.3%	9.3%	-4.2%
Feb.	2,083,798	10.3%	20.7%	1,800,457	8.4%	17.7%	-8.9%
Mar.	1,750,969	8.7%	29.4%	1,450,901	6.8%	24.5%	-11.3%
Apr.	1,994,380	9.9%	39.3%	2,218,170	10.3%	34.8%	-5.6%
May	1,473,900	7.3%	46.6%	1,906,092	8.9%	43.7%	-0.2%
June	1,849,206	9.2%	55.8%	1,565,800	7.3%	50.9%	-2.7%
July	2,102,015	10.4%	66.2%	1,980,968	9.2%	60.2%	-3.1%
Aug.	2,050,914	10.2%	76.4%	2,017,210	9.4%	69.5%	-2.9%
Sept.	1,637,352	8.1%	84.5%	1,855,435	8.6%	78.2%	-1.4%
Oct.	2,271,689	11.3%	95.8%	1,898,417	8.8%	87.0%	-3.2%
Nov.	1,850,081	9.2%	105.0%	1,912,603	8.9%	95.9%	-2.6%
Dec.	1,616,965	8.0%	113.0%	1,297,237	6.0%	102.0%	-3.8%
	\$22,773,688			\$21,908,010			

**Investment Receipts** for November totaled \$241,828, or 3.4% of the 1999 budget of \$7,181,650. Figure 5 shows November's investments receipts were lower than the last two years.

Through the end of November, a total of \$6,695,845, or 93.2% of the total budget has been received. If the projections through the rest of 1999 are correct, a total of \$7,073,731 should be received in Investment Receipts, or 98.5% of the budgeted amount. This would be 18.6% higher than the \$5,963,365 received in 1998, and 14.9% higher than the \$6,152,672 received in 1997.



The **weighted average yield** on investments was 5.237% during November compared to the November 1998 rate of 5.215%.



**User Fees** collected through the end of November totaled \$23,199,613, or 100.6% of the budgeted 1999 amount. This is \$322,026 less than through November 1998, and \$3,855,260 more than at the end of November 1997.

User Fees of \$2,094,933 were collected in November 1999, or 9.1% of the budgeted \$23,063,215 for 1999.

The Kansas Coliseum is at 81.6% of budgeted user fee collections, which is below the 91.5% guideline for the end of November. The Coliseum traditionally experiences a

good portion of its collections of user fees in the month of December, and is projected to finish

the year at 98.5% of budget. This projection is conservative and the Coliseum could easily collect 100% of its budgeted User Fees.

Prisoner Housing/Care has already collected \$863,301 against an \$800,000 budget. Prisoner Housing/Care should finish the year at \$1,011,324, or 126.4% of budget.

COMCARE has collected \$1,008,158 as of the end of November. This is 81.5% of budget and -13.5% below last year's collections at this time. Based on strong Decembers the previous three years, projections place COMCARE at 96.2% of budget at the end of the year.

## **SECTION 4: COMMITMENT HIGHLIGHTS**

A year-to-date total of \$154,143,100, or 85.5 % of budget, was committed through the end of November. The total is an increase of 3.2% from 1998. Schedule 4 (p. 11) shows that five of the twenty-one funds listed exceeded the 91.5% budget commitment guideline established for the first eleven months of the year. Of the five exceeding the guideline, none are in danger of surpassing budgeted amounts for commitments by the end of the year. Fleet Management included some prior quarter spending for large ticket items that put them above the guideline, but should finish the year at or below their budget for commitments. Extension Council and Community College Tuition are both areas in which the County pays in quarterly allotments. The payment of fourth-quarter allotments is reflected in the 99.0% and 100.0% of budget that has been committed in these two areas.

Total commitments during the first eleven months were 6.0% less than the 91.5% guideline and are in line with the County's financial plan as laid out for 1999. Commitment percentages for individual departments within the General Fund are listed on Schedule 4A (p. 12). Eight departments had exceeded the 91.5% guideline through the end of November. All of the variances to the guideline are a function of non-recurring expenditures or the exempt payroll schedule. As a result it is not thought that any of these departments will finish the year above budget.

## **SECTION 5: GRANT HIGHLIGHTS**

The Board of County Commissioners approved a grant amendment on the HOME Tenant Based Rental Assistance (TBRA) program funded through the Kansas Department of Commerce and Housing (KDOCH). Under this amendment the balance of funds not used for rental assistance to homeowners displaced in the tornado of May 3, 1999 will be used for housing rehabilitation for the same target population. There should be \$155,000 available for this amendment that was not used for the rental assistance program.

The 18th Judicial District received two new grant awards during the month of November that were presented to the Board of County Commissioners on November 10, 1999. Both grants will provide funding for an imaging system for the courts and related departments. The first grant is a Byrne Grant awarded by the Kansas Criminal Justice Coordinating Council (KCJCC) in the amount of \$346,450.00 with the county providing matching funds of \$115,483.00 bringing the

total Grant project costs to \$461,933.00. The second grant is an Office of Judicial Administration/Supreme Court grant, which will provide \$75,000.00 with the county providing an additional match of \$83,894.00. The combined total of both grants and all related matching funds for this project is \$620,827.00. Once completed this project will allow for imaging throughout the court system with viewing access available for the District Attorney's Office.

COMCARE received a grant revision, which extended the period of time on the SRS/FEMA Grant Program to August 16, 1999. Originally the grant covered crisis mental health services to victims of the May 3, 1999 Tornado Disaster from May 4, 1999 to July 3, 1999. This extension of time will allow COMCARE to receive reimbursement for costs incurred during this additional six-week period.

The Board of County Commissioners approved a contract between COMCARE and United School District 259 (USD 259) whereby COMCARE would receive compensation not to exceed \$50,177 to provide a mental health liaison position. The COMCARE Mental Health Liaison will be repositioned to three elementary schools: Horace Mann, Lincoln and Stanley. The Liaison will provide direct, non-traditional mental health services to students and their families. Additionally, the Liaison will: coordinate referrals, support and participate in each school's Mental Health Intervention Team, provide consultation to teachers, coordinate and deliver staff development activities in regard to violence prevention and supervise master's level social work interns with practicum experiences in the targeted schools.

#### GRANT UPDATE

The Department of Justice, Bureau of Justice Assistance posted our Local Law Enforcement Block Grant (LLEBG) Award on their website this past week. Sedgwick County will receive the full funding that was requested in our grant application. The LLEBG will provide \$55,999.00 in funding with a local match of \$6,222.00 being provided by the County. The Justice Department is in the process of developing the next process screen on their website. Once that is completed we should be able to go in and complete the on-line information forms regarding the public hearing and advisory board activity. Once that is done we will be able to begin the budgeting and procurement process to commit the grant funds. These funds will be used to purchase: Video Arraignment Equipment for the Juvenile Detention Facility, Integrated Imaging System for the Juvenile Intake and Assessment Center, new trace evidence equipment for the Forensic Science Center, Tire Deflation Devices and Digital Spread Spectrum Receiver and Audio Transmitter both of which will be for the Sheriff's Department.

SCHEDULE 1  
ALL COUNTY FUNDS CUMULATIVE RECEIPTS AND COMMITMENTS  
November 30, 1999

REVENUES	1999		1999		1998		1997	
	BUDGET		YEAR TO DATE		YEAR TO DATE		YEAR TO DATE	
REVENUE CLASS	DOLLARS	% OF TOTAL	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
AD VALOREM TAXES	\$69,044,687	42.2%	\$70,937,045	102.7%	\$68,619,981	102.5%	\$60,178,792	102.5%
LOCAL RETAIL SALES TAX	21,488,292	13.1%	20,610,773	95.9%	19,306,642	95.8%	16,553,786	83.9%
MOTOR VEHICLE TAXES	11,522,336	7.0%	8,936,232	77.6%	9,622,241	94.0%	9,366,651	95.8%
OTHER TAXES	7,631,431	4.7%	8,044,450	105.4%	8,320,861	91.9%	8,456,401	97.8%
<b>TOTAL TAXES</b>	<b>\$109,686,746</b>	<b>67.0%</b>	<b>\$108,528,500</b>	<b>98.9%</b>	<b>\$105,869,725</b>	<b>99.5%</b>	<b>\$94,555,631</b>	<b>97.6%</b>
INTERGOVERNMENTAL REVENUE	15,590,161	9.5%	14,535,981	93.2%	12,227,793	79.5%	12,545,527	80.5%
CHARGES FOR SERVICES	23,063,215	14.1%	23,199,613	100.6%	23,986,899	110.6%	19,727,263	104.6%
REIMBURSEMENTS	5,252,567	3.2%	5,139,645	97.9%	4,615,313	90.1%	5,441,935	97.7%
USE OF MONEY AND PROPERTY	7,181,650	4.4%	6,724,919	93.6%	5,535,629	82.0%	5,517,193	91.2%
INTERFUND TRANSFERS	1,771,034	1.1%	2,681,245	151.4%	1,303,084	69.4%	1,407,445	30.7%
OTHER	1,091,201	0.7%	1,529,645	140.2%	2,481,304	255.1%	1,699,867	218.7%
<b>TOTAL NON-TAX REVENUE</b>	<b>53,949,828</b>	<b>33.0%</b>	<b>53,811,048</b>	<b>33.1%</b>	<b>50,150,022</b>	<b>32.1%</b>	<b>46,339,230</b>	<b>32.9%</b>
<b>TOTAL REVENUE</b>	<b>\$163,636,574</b>	<b>100.0%</b>	<b>\$162,339,548</b>	<b>99.2%</b>	<b>\$156,019,747</b>	<b>98.6%</b>	<b>\$140,894,861</b>	<b>95.0%</b>

\* Amount includes only current revenues without cash balances carried forward from 1998.

COMMITMENTS	1999		1999		1998		1997	
	BUDGET		YEAR TO DATE		YEAR TO DATE		YEAR TO DATE	
COMMITMENT CLASS	DOLLARS	% OF TOTAL	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
PERSONNEL	\$82,524,296	45.8%	\$68,538,851	83.1%	\$64,884,322	85.7%	\$62,607,184	84.4%
CONTRACTUALS	58,101,078	32.2%	53,369,987	91.9%	48,887,792	81.0%	47,103,160	89.2%
COMMODITIES	7,297,131	4.0%	6,576,545	90.1%	5,773,376	84.3%	6,204,425	86.8%
CAPITAL IMPROVEMENTS	3,346,383	1.9%	3,297,462	98.5%	1,086,160	95.6%	2,015,139	100.0%
CAPITAL OUTLAY	3,991,274	2.2%	3,434,381	86.0%	2,952,825	69.5%	3,692,124	63.1%
INTERFUND	25,082,866	13.9%	18,925,874	75.5%	17,338,925	75.6%	16,837,655	74.5%
<b>TOTAL COMMITMENTS</b>	<b>\$180,343,028</b>	<b>100.0%</b>	<b>\$154,143,100</b>	<b>85.5%</b>	<b>\$140,923,400</b>	<b>82.3%</b>	<b>\$138,459,687</b>	<b>84.1%</b>



**SCHEDULE 2**  
**CASH STATUS BY FUND**  
**November 30, 1999**

<b>FUND</b>	<b>TOTAL RECEIPTS * THROUGH 11/30</b>	<b>PROJECTED RECEIPTS THROUGH 12/31</b>	<b>TOTAL COMMITMENTS THROUGH 11/30</b>	<b>PROJECTED COMMITMENTS THROUGH 12/31</b>	<b>CASH BALANCE THROUGH 11/30</b>
<b>GENERAL FUND</b>	<b>\$113,145,012</b>	<b>\$122,689,896</b>	<b>\$91,820,408</b>	<b>\$106,339,788</b>	<b>\$21,324,604</b>
<b>SPECIAL REVENUE FUNDS</b>					
Extension Council	929,145	957,338	905,159	907,017	23,986
Community College Tuition	2,718,053	2,783,638	2,099,999	2,111,927	618,054
Public Works--Highways	8,709,472	9,330,387	7,274,439	8,030,593	1,435,033
Noxious Weeds	471,124	488,928	407,067	471,134	64,057
Comprehensive Community Care	6,158,381	6,265,056	4,919,593	5,531,409	1,238,788
Emergency Medical Service	9,673,869	10,268,063	7,276,732	8,219,770	2,397,137
Special Parks and Recreation	78,301	92,495	73,806	91,168	4,495
Emergency Telephone Services	2,212,443	2,231,329	1,744,203	2,029,102	468,240
Court Trustee Operations	4,474,929	4,706,819	2,580,386	2,864,460	1,894,543
Employee Benefits	10,984,467	11,130,137	6,737,224	7,640,149	4,247,243
Aging Services	2,139,512	2,204,145	1,766,172	2,023,460	373,340
Special Alcohol/Drug Programs	61,359	78,686	48,231	109,537	13,128
Convention/Tourism/Visitors Promotion	84,502	84,502	5,143	6,976	79,359
WSU Program Development	3,972,904	4,431,898	3,972,904	4,431,898	0
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$52,668,461</b>	<b>\$55,053,418</b>	<b>\$39,811,058</b>	<b>\$44,468,598</b>	<b>\$12,857,403</b>
Bond and Interest	17,941,936	18,525,355	14,460,276	14,460,276	3,481,660
Kansas Coliseum	2,794,352	3,451,633	3,074,221	3,364,401	(279,869)
Fleet Management	7,464,466	8,163,300	4,977,132	5,291,019	2,487,334
<b>TOTAL COUNTY FUNDS</b>	<b>\$194,014,227</b>	<b>\$207,883,602</b>	<b>\$154,143,100</b>	<b>\$173,924,081</b>	<b>\$39,871,132</b>
Fire District General	10,064,040	10,293,128	7,924,848	8,827,502	2,139,192
Fire Bond and Interest	78,517	80,982	6,102	80,110	72,415
<b>FIRE DISTRICT FUNDS</b>	<b>\$10,142,557</b>	<b>\$10,374,110</b>	<b>\$7,930,950</b>	<b>\$8,907,612</b>	<b>\$2,211,607</b>
<b>SEWER DISTRICT FUND</b>	<b>\$1,093,550</b>	<b>\$1,113,303</b>	<b>\$897,136</b>	<b>\$1,044,716</b>	<b>\$196,414</b>

\* Amounts include cash carried forward from 1998.

**SCHEDULE 3**  
**CUMULATIVE CURRENT RECEIPTS BY FUND**  
**November 30, 1999**

	1999		1999 YEAR TO DATE		1998 YEAR TO DATE		1997 YEAR TO DATE	
	ANNUAL BUDGET		RECEIPTS		RECEIPTS		RECEIPTS	
FUND	DOLLARS	% of TOTAL	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
<b>GENERAL FUND</b>	<b>\$97,698,559</b>	<b>59.7%</b>	<b>\$95,532,111</b>	<b>97.8%</b>	<b>\$97,154,061</b>	<b>99.4%</b>	<b>\$86,166,807</b>	<b>92.9%</b>
<b>SPECIAL REVENUE FUNDS</b>								
Extension Council	871,549	0.5%	861,907	98.9%	849,265	100.5%	879,883	100.7%
Community College Tuition	1,660,434	1.0%	1,836,523	110.6%	2,126,781	109.8%	1,848,584	107.0%
Public Works--Highways	8,034,644	4.9%	8,392,739	104.5%	6,011,087	87.1%	7,258,880	100.6%
Noxious Weeds	432,446	0.3%	418,184	96.7%	422,378	100.9%	411,848	103.9%
COMCARE	5,854,603	3.6%	5,639,371	96.3%	5,092,969	95.2%	4,986,690	94.9%
Emergency Medical Service	8,470,063	5.2%	8,396,590	99.1%	8,070,975	103.4%	6,914,672	94.3%
<sup>1</sup> Special Parks and Recreation	60,000	0.0%	42,411	70.7%	45,448	75.8%	47,401	80.3%
<sup>1</sup> Emergency Telephone Services	1,779,000	1.1%	1,839,564	103.4%	1,763,510	104.5%	1,703,952	106.3%
<sup>1</sup> Court Trustee Operations	2,500,000	1.5%	3,118,422	124.7%	2,549,724	116.1%	1,898,322	74.1%
Employee Benefits	8,985,061	5.5%	8,845,181	98.4%	7,833,397	101.5%	6,660,305	98.3%
Aging Services	1,940,731	1.2%	1,903,166	98.1%	2,063,910	101.2%	2,029,107	101.6%
<sup>1</sup> Special Alcohol/Drug Programs	75,000	0.0%	54,886	73.2%	58,942	75.6%	61,574	84.0%
<sup>1</sup> Convention/Tourism/Visitors Promotion	20,000	0.0%	36,004	180.0%	46,441	232.3%	30,307	219.9%
WSU Program Development	4,335,260	2.6%	3,972,904	91.6%	3,359,046	82.4%	173,000	n/a
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$45,018,791</b>	<b>27.5%</b>	<b>\$45,357,852</b>	<b>100.8%</b>	<b>\$40,293,873</b>	<b>98.0%</b>	<b>\$34,904,524</b>	<b>97.3%</b>
Bond and Interest	12,654,531	7.7%	15,100,417	119.3%	12,056,091	104.1%	14,013,856	108.2%
<sup>1</sup> Kansas Coliseum	2,907,171	1.8%	1,906,001	65.6%	2,169,020	93.7%	1,833,531	83.0%
<sup>1</sup> Fleet Management	5,357,522	3.3%	4,443,167	82.9%	4,346,704	80.9%	3,976,149	88.4%
<b>TOTAL COUNTY FUNDS</b>	<b>\$163,636,574</b>	<b>100.0%</b>	<b>\$162,339,548</b>	<b>99.2%</b>	<b>\$156,019,749</b>	<b>98.6%</b>	<b>\$140,894,867</b>	<b>95.0%</b>
Fire District General	9,214,052	99.2%	9,313,238	101.1%	8,514,278	101.7%	7,730,227	101.9%
Fire Bond and Interest	75,707	0.8%	74,454	98.3%	77,218	100.4%	75,057	98.0%
<b>FIRE DISTRICT FUNDS</b>	<b>\$9,289,759</b>	<b>100.0%</b>	<b>\$9,387,692</b>	<b>101.1%</b>	<b>\$8,591,496</b>	<b>101.7%</b>	<b>\$7,805,283</b>	<b>101.9%</b>
<b>SEWER DISTRICT FUND</b>	<b>\$1,128,852</b>	<b>100.0%</b>	<b>\$1,031,938</b>	<b>91.4%</b>	<b>\$945,099</b>	<b>96.8%</b>	<b>\$932,540</b>	<b>100.8%</b>

<sup>1</sup> No budgeted ad valorem tax support.

**SCHEDULE 4**  
**CUMULATIVE CURRENT COMMITMENTS BY FUND**  
**November 30, 1999**

	1999		1999 YEAR TO DATE		1998 YEAR TO DATE		1997 YEAR TO DATE	
	ANNUAL BUDGET		RECEIPTS		RECEIPTS		RECEIPTS	
FUND	DOLLARS	% of TOTAL	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
<b>GENERAL FUND</b>	<b>\$109,370,499</b>	<b>60.6%</b>	<b>\$91,820,408</b>	<b>84.0%</b>	<b>\$83,587,535</b>	<b>80.0%</b>	<b>\$84,616,303</b>	<b>84.8%</b>
<b>SPECIAL REVENUE FUNDS</b>								
Extension Council	906,632	0.5%	905,159	99.8%	858,808	99.7%	905,408	99.9%
Community College Tuition	2,100,000	1.2%	2,099,999	100.0%	2,089,025	90.8%	2,048,330	89.1%
Public Works--Highways	8,140,062	4.5%	7,274,439	89.4%	6,988,457	86.2%	7,034,417	86.8%
Noxious Weeds	460,995	0.3%	407,067	88.3%	369,254	78.8%	433,702	91.2%
COMCARE	6,154,603	3.4%	4,919,593	79.9%	4,726,098	82.2%	4,647,404	77.3%
Emergency Medical Service	8,659,656	4.8%	7,276,732	84.0%	6,714,637	84.4%	6,529,242	87.3%
<sup>1</sup> Special Parks and Recreation	85,245	0.0%	73,806	86.6%	50,134	64.3%	27,788	47.1%
<sup>1</sup> Emergency Telephone Services	2,056,089	1.1%	1,744,203	84.8%	1,558,773	85.4%	1,466,936	81.3%
<sup>1</sup> Court Trustee Operations	2,822,220	1.6%	2,580,386	91.4%	1,921,153	72.5%	1,621,525	61.2%
Employee Benefits	9,849,967	5.5%	6,737,224	68.4%	6,440,375	75.6%	6,201,003	77.7%
Aging Services	2,067,269	1.1%	1,766,172	85.4%	1,743,074	83.8%	1,886,334	90.0%
<sup>1</sup> Special Alcohol/Drug Programs	81,461	0.0%	48,231	59.2%	15,001	17.6%	25,000	31.2%
<sup>1</sup> Convention/Tourism/Visitors Promotion	41,677	0.0%	5,058	12.1%	3,359,046	87.7%	86,362	94.4%
WSU Program Development	4,335,260	2.4%	3,972,989	91.6%	4,340,356	95.6%	N/A	N/A
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$47,761,136</b>	<b>26.5%</b>	<b>\$39,811,058</b>	<b>83.4%</b>	<b>\$37,843,978</b>	<b>83.6%</b>	<b>\$32,913,451</b>	<b>80.4%</b>
Bond and Interest	14,460,280	8.0%	14,460,276	100.0%	12,587,452	99.1%	14,441,637	100.0%
<sup>1</sup> Kansas Coliseum	3,393,591	1.9%	3,074,221	90.6%	2,440,542	89.0%	2,082,628	81.0%
<sup>1</sup> Fleet Management	5,357,522	3.0%	4,977,132	92.9%	4,464,491	73.7%	4,405,668	67.6%
<b>TOTAL COUNTY FUNDS</b>	<b>\$180,343,028</b>	<b>100.0%</b>	<b>\$154,143,100</b>	<b>85.5%</b>	<b>\$140,923,998</b>	<b>82.3%</b>	<b>\$138,459,687</b>	<b>84.1%</b>
Fire District General	9,553,246	99.2%	7,924,848	83.0%	7,592,883	83.4%	7,195,518	88.9%
Fire Bond and Interest	77,405	0.8%	6,102	7.9%	8,052	9.9%	9,938	11.7%
<b>FIRE DISTRICT FUNDS</b>	<b>\$9,630,651</b>	<b>100.0%</b>	<b>\$7,930,950</b>	<b>82.4%</b>	<b>\$7,600,935</b>	<b>82.8%</b>	<b>\$7,205,456</b>	<b>88.1%</b>
<b>SEWER DISTRICT FUND</b>	<b>\$1,155,698</b>	<b>100.0%</b>	<b>\$897,136</b>	<b>77.6%</b>	<b>\$827,105</b>	<b>81.1%</b>	<b>\$820,448</b>	<b>84.9%</b>

<sup>1</sup> No budgeted ad valorem tax support.

**SCHEDULE 4A**  
**GENERAL FUND COMMITMENT VARIANCES BY DEPARTMENT**  
November 30, 1999

DEPARTMENT	1999 BUDGET	TOTAL COMMITMENTS	TARGET AMOUNT <sup>1</sup>	VARIANCE FROM TARGET	% VARIANCE FROM TARGET
Register of Deeds	478,496	415,942	437,824	(21,882)	-5.0% <sup>3</sup>
County Commission	429,273	392,793	392,785	8	0.0%
County Treasurer	684,392	563,826	626,219	(62,393)	-10.0%
County Clerk	679,281	624,967	621,542	3,425	0.6%
Division of Operations	6,273,231	5,798,764	5,740,006	58,758	1.0% <sup>3</sup>
Finance General	28,766,334	22,513,897	26,321,196	(3,807,299)	-14.5%
Public Relations	222,953	196,593	204,002	(7,409)	-3.6%
Legal	1,432,175	1,194,344	1,310,440	(116,096)	-8.9%
Old Cowtown Museum	313,867	290,112	287,188	2,924	1.0%
District Attorney	4,116,600	3,597,506	3,766,689	(169,183)	-4.5%
Sheriff	10,135,803	8,674,756	9,274,260	(599,504)	-6.5%
Detention Facilities Operations	14,266,059	12,626,747	13,053,444	(426,697)	-3.3%
Animal Control	259,320	207,450	237,278	(29,828)	-12.6%
Environmental Resources	496,172	401,503	453,997	(52,494)	-11.6%
Emergency Management	305,121	260,820	279,186	(18,366)	-6.6%
Election Office	1,095,077	1,024,299	1,001,995	22,304	2.2% <sup>3</sup>
Code Enforcement	592,746	522,241	542,363	(20,122)	-3.7%
Stream Maintenance	308,252	289,890	282,051	7,839	2.8%
Lake Afton Park	495,356	431,589	453,251	(21,662)	-4.8% <sup>3</sup>
Sedgwick County Park	250,165	208,728	228,901	(20,173)	-8.8%
Sedgwick County Zoo	2,970,732	2,565,735	2,718,220	(152,485)	-5.6%
Government Relations	44,173	35,931	40,418	(4,487)	-11.1%
County Manager	562,092	500,917	514,314	(13,397)	-2.6%
Accounting	576,784	488,060	527,757	(39,697)	-7.5%
Personnel	546,284	466,400	499,850	(33,450)	-6.7%
Purchasing	442,078	360,540	404,501	(43,961)	-10.9%
Diversity & Employee Relations	86,859	52,543	79,476	(26,933)	-33.9%
Division of Finance	312,039	250,473	285,516	(35,043)	-12.3%
Geographic Info. Systems	662,075	457,637	605,799	(148,162)	-24.5%
Juvenile Detention Facility	3,988,251	3,553,253	3,649,250	(95,997)	-2.6% <sup>3</sup>
Judge Riddel Boys Ranch	2,082,902	1,827,814	1,905,855	(78,041)	-4.1%
Juvenile Residential Facility	751,016	641,867	687,180	(45,313)	-6.6%
18th Judicial District	1,549,665	1,326,270	1,417,943	(91,673)	-6.5%
District Coroner	1,843,390	1,612,256	1,686,702	(74,446)	-4.4%
Pretrial Services	292,006	249,998	267,185	(17,187)	-6.4%
Emergency Communications	2,457,082	2,137,314	2,248,230	(110,916)	-4.9%
Community Health Dept.	1,652,300	1,652,300	1,511,855	140,446	9.3% <sup>3</sup>
Flood Control	659,920	659,920	603,827	56,093	9.3% <sup>3</sup>
County Appraiser	3,265,003	2,739,242	2,987,478	(248,236)	-8.3%
Community Development	1,600,092	1,460,874	1,464,084	(3,210)	-0.2% <sup>3</sup>
Developmental Disabilities	3,625,690	1,714,490	3,317,506	(1,603,016)	-48.3%
Community Crime Prevention	1,055,000	1,045,924	965,325	80,599	8.3% <sup>2</sup>
Risk Management	476,894	412,428	436,358	(23,930)	-5.5% <sup>3</sup>
Physical Disabilities	735,846	554,635	673,299	(118,664)	-17.6%
Information Services	5,531,653	4,816,799	5,061,462	(244,663)	-4.8%
<b>TOTAL GENERAL FUND</b>	<b>\$109,370,499</b>	<b>\$91,820,408</b>	<b>\$100,074,007</b>	<b>(\$8,253,599)</b>	<b>-8.2%</b>

<sup>1</sup> Based on 91.5% of budget.

<sup>2</sup> Variance discussed in narrative.

<sup>3</sup> Variance due to non-recurring expenditures or exempt payroll schedule.